IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.M.JOSEPH

THURSDAY, THE 13TH DECEMBER 2007 / 22ND AGRAHAYANA 1929

OP.No. 13776 of 2003(M)

PETITIONERS:

---

1. M/S. NATIONAL TEA PLANTATIONS (P) LTD.,
   KODERI, KODERI P.O., NILGIRIS DISTRICT,
   TAMIL NADU, REPRESENTED BY ITS MANAGING DIRECTOR,
   SRI.K.M.RAJU.

2. M/S. MAHARAJA TEA FACTORY (P) LTD.,
   SUNNY SIDE, KODERI P.O., NILGIRIS DISTRICT,
   TAMIL NADU, REPRESENTED BY ITS MANAGING DIRECTOR,S
   RI. K.M.RAJU.

3. YUVARAJ TEA MANUFACTURING CO. (P) LTD.,
   KODERI, KODERI P.O., NILGIRIS DISTRICT,
   TAMIL NADU, REPRESENTED BY ITS MANAGING DIRECTOR
   SRI. K.M.RAJU

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.MANOJ KUMAR.M

RESPONDENTS:

---

1. STATE OF KERALA, REPRESENTED BY THE
   CHIEF SECRETARY TO GOVERNMENT, SECRETARIAT,
   THIRUVANANTHAPURAM

2. COMMISSIONER OF COMMERCIAL TAXES,
   SECRETARIAT, THIRUVANANTHAPURAM

3. THE SALES TAX OFFICER, OFFICE OF THE
   ASSISTANT COMMISSIONER (ASSMT.) SPECIAL CIRCLE
   (PRODUCE), COMMERCIAL TAXES, MATTANCHERRY.

BY GOVERNMENT PLEADER SRI. BENJAMIN PAUL.

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 13/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP NO.23282/03 IN OP NO.13776/03

DISMISSED

13.12.2007 SD/- K. M. JOSEPH, JUDGE

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE THIRD RESPONDENT FOR THE YEAR 1997-98 DT.27.10.1998 AGAINST FIRST PETITIONER.

EXT.P2 DO. DO. 1998-99 DATED 4.1.2000.

EXT.P3 DO. DO. 1997-98 DT. 7.10.1998 AGAINST 2ND PETITIONER.

EXT.P4 DO. DO. 1998-99 DATED 22.12.1999.

EXT.P5 DO. DO. 1997-98 DT. 28.10.1998 AGAINST 3RD PETITIONER.

EXT.P6 DO. DO. 1998-99 DATED 22.12.1999.

EXT.P7 TRUE COPY OF THE NOTICE ISSUED BY THE THIRD RESPONDENT FOR THE YEARS 1997-98, 1998-99 AGAINST THE 1ST PETITIONER DT. 27.3.2003.

EXT.P8 DO. DO. 2ND PETITIONER DO.

EXT.P9 DO. DO. 3RD PETITIONER.

EXT.P10 TRUE COPY OF THE CIRCULAR NO.19/91/TX DT. 24.12.1991.

EXT.P11 DO. DO. NO.10/96/TX DT. 22.2.1996.

EXT.P12 TRUE COPY OF THE NOTIFICATION SRO NO.322/84.

EXT.P13 TRUE COPY OF THE RELEVANT PORTION OF THE NOTIFICATION SRO. 1727/93.

EXT.P14 TRUE COPY OF THE CIRCULAR NO.27/2002 DT. 22.11.2002.

EXT.P15 TRUE COPY OF THE INTERIM ORDER PASSED BY THIS HONOURABLE COURT IN CMP NO.15571/2003 IN OP NO.8971/2003 DATED 18.3.2003.

RESPONDENTS' EXHIBITS: NIL.

// TRUE COPY//

PS TO JUDGE

K. M. JOSEPH, J.

O.P NO. 13776 OF 2003 M

Dated this the 13th December, 2006

JUDGMENT

Heard the learned counsel for the petitioners and the learned Government Pleader. Counsel for petitioners submits that the issue at hand is covered in favour of the petitioners by virtue of the Judgment of this Court. Petitioners challenge Exts.P14 Circular and Exts.P7 to P9 notices. Counsel for petitioners submits that this Court has in various Judgments taken the view that Circular is to be quashed and quashed it. In such circumstances, I follow the Judgment in OP No.13076/03 and connected cases, and allow the Original Petition. Accordingly, Exts.P14 Circular and Exts.P7 to P9 Notices are quashed.

K. M. JOSEPH, JUDGE

kbk.

K. M. JOSEPH, J.

O.P NO. 13776 OF 2003 M

JUDGMENT

13th December, 2007.